



**DAVIESS COUNTY, MISSOURI  
EX-OFFICIO COUNTY COLLECTOR**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2003-78  
August 5, 2003  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)**

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

August 2003

**Our office conducted an audit of the Ex-Officio County Collector, Daviess County, Missouri.**

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State statute requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On January 25, 2003, a vacancy occurred in the office of the Ex-Officio County Collector of Daviess County, Missouri; a successor was appointed effective February 28, 2003 and sworn into office March 5, 2003.

This audit report includes no findings arising from our audit of the Daviess County Ex-Officio County Collector.

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YELLOW SHEET

DAVIESS COUNTY, MISSOURI  
EX-OFFICIO COUNTY COLLECTOR

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## STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

To the County Commission  
and  
Ex-Officio County Collector  
Daviess County, Missouri

Section 52.150, RSMo 2000, requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On January 25, 2003, a vacancy occurred in the office of the Ex-Officio County Collector of Daviess County, Missouri; a successor was appointed effective February 28, 2003, and sworn into office March 5, 2003.

To satisfy our statutory obligation, we have audited the operations of the Ex-Officio County Collector of Daviess County, Missouri. The scope of this audit included, but was not necessarily limited to, the period March 1, 2002 to January 25, 2003, and the year ended February 28, 2002. The objectives of this audit were to:

1. Determine the financial condition of the accounts of the office of the Ex-Officio County Collector.
2. Determine the proper compensation that should have been paid to the replaced Ex-Officio County Collector during the period April 1, 2001 to January 25, 2003, and the compensation actually paid during such period.
3. File a report of our findings with the County Commission and the person appointed to fill the vacancy in the office of the Ex-Officio County Collector.

Section 52.150, RSMo 2000, requires the County Commission to take certain specific actions if the state auditor finds any monies owing to the county or the past Ex-Officio County Collector. No findings resulted from our audit of the Daviess County Ex-Officio County Collector.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed the County Clerk and various personnel of the Ex-Officio County Collector.

As part of our audit, we assessed the controls of the Ex-Officio County Collector to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the Ex-Officio Collector and was not subjected to the procedures applied in the audit of that office.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 9, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Lori Bryant
Audit Staff:	Kelly Petree

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

DAVIESS COUNTY, MISSOURI  
EX-OFFICIO COUNTY COLLECTOR  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

The Ex-Officio County Collector and the township collectors bill and collect property taxes for the county and most local governments. Pursuant to Section 54.030, RSMo 2000, the County Treasurer/Ex-Officio County Collector's term of office ends March 31. Annual settlements are to be filed with the county commission for the fiscal year March 1 through February 28(29).

Judy Carder served as Ex-Officio Collector until January 25, 2003. Reta Raines was appointed the Daviess County Ex-Officio Collector effective February 28, 2003 and sworn into office on March 5, 2003.

The Ex-Officio County Collector received compensation of \$32,739 for the period April 1, 2002 to January 25, 2003. During the year ended March 31, 2002, the Ex-Officio received compensation of \$35,148. Compensation was in accordance with statutory provisions.

The following schedule reflects amounts from the records of the Ex-Officio County Collector on the modified accrual basis. The schedule does not include any of the operating costs of the Ex-Officio County Collector's office. Operating costs are paid from the General Revenue Fund of the county.



Appendix

DAVIESS COUNTY, MISSOURI  
EX-OFFICIO COUNTY COLLECTOR  
SCHEDULE OF REVENUES AND EXPENDITURES

	Period March 1, 2002 to January 25, 2003	Year Ended February 28, 2002
REVENUES		
Property taxes	\$ 5,357,962	5,313,089
Interest	464	974
Other	78,541	77,594
Less Provision for Uncollectible Accounts	(600,093)	(541,325)
Total Revenues	<u>4,836,874</u>	<u>4,850,332</u>
EXPENDITURES		
State of Missouri	21,160	21,637
General Revenue Fund	204,661	209,509
Assessment Fund	47,377	47,500
Health Center Fund	178,573	176,206
Senate Bill 40 Board Fund	69,174	70,596
School districts	3,013,362	3,074,102
Library district	137,942	142,131
Ambulance districts	231,226	236,525
Fire protection districts	163,159	162,657
Townships	61,132	62,727
Township road and bridge	439,049	460,876
Watershed districts	4,286	4,233
Special Road Bonds Fund	78,157	76,607
Cities	93,087	11,636
Nursing Home Debt Service Fund	21	46
County Clerk	238	247
County Employees' Retirement Fund	21,370	20,846
Tax Maintenance Fund	175	0
Commissions and fees:		
Township Collectors	41,989	42,409
General Revenue Fund	30,736	29,842
Total Expenditures	<u>4,836,874</u>	<u>4,850,332</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0</u>	<u>0</u>